



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 630 দিশপুৰ, মঙ্গলবাৰ, 31 অক্টোবৰ, 2017, 9 কাৰ্তি, 1939 (শক)

No. 630 Dispur, Tuesday, 31st October, 2017, 9th Kartika, 1939 (S.E.)

GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION

The 17th October, 2017

**No.FTX.56/2017/140.-** In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal rules, namely:—

Assam  
Act  
XXVIII of  
2017

- |                                      |    |                                     |   |
|--------------------------------------|----|-------------------------------------|---|
| <b>Short title and commencement.</b> | 1. | (1)                                 | These rules may be called the Assam Goods and Services Tax (Seventh Amendment) Rules, 2017.   |
|                                      |    | (2)                                 | Save as otherwise provided in these rules, they shall come into force with effect from the 15 <sup>th</sup> day of September, 2017.   |
| <b>Amendment of rule 3.</b>          | 2. | In the principal rules, in rule 3,— |   |
|                                      |    | (i)                                 | after sub-rule (3), the following new sub-rule shall be inserted, namely:-  |
|                                      |    |                                     | “(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in <b>FORM GST CMP-02</b> , on the common portal either directly or through a Facilitation Centre notified by the |

Commissioner, before the said date and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the said date:

Provided that the said person shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

- (ii) in sub-rule (5), after the words, brackets and figure “or sub-rule (3)”, the words, brackets, figure and letter “or sub-rule (3A)” shall be inserted;

**Insertion  
of new rule  
120A.**

3. In the principal rules, after rule 120, the following new sub-rule shall be inserted, namely:-

“120A. Every registered person who has submitted a declaration electronically in **FORM GST TRAN-1** within the time period specified in rule 117, rule 118, rule 119 and rule 120 may revise such declaration once and submit the revised declaration in **FORM GST TRAN-1** electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.”;

**Insertion  
of new  
clause in  
rule 127.**

4. In the principal rules, in rule 127, in clause (iii), in sub-clause (d), for the punctuation mark “.” appearing at the end, the punctuation mark “;” shall be substituted and thereafter the following clause shall be inserted, namely:-

“(iv) to furnish a performance report to the Council by the tenth of the close of each quarter.”;

**Insertion  
of new  
provisos in  
rule 138.**

5. In the principal rules, in rule 138, in sub-rule (1) for the punctuation mark “.” appearing at the end, the punctuation mark “;” shall be substituted and thereafter, the following provisos shall be inserted, namely:-

“Provided that where goods are sent by a principal located in one State to a job-worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment :

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

*Explanation.*— For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government notification No. FTX.56/2017/132 dtd.17/10/2017 published in the Assam Gazette Extraordinary vide no.588 dtd.17/10/2017.”:

- Amendment 6.**  
**of FORM**  
**GSTR-4.**
- In the principal rules, with effect from the 1<sup>st</sup> day of July, 2017, in “**FORM GSTR-4**”, in Serial No.8, in entry 8B (2), for the words “Intra-State Supplies”, the words “Inter-State Supplies” shall be substituted;
- Amendment 7.**  
**of FORM**  
**GST**  
**TRAN-1.**
- In the principal rules, with effect from the 1<sup>st</sup> day of July, 2017, in “**FORM GST TRAN-1**”,
- (i) in Serial No. 5(a), in the heading, after the words, figures and brackets “Section 140(1)”, the words, figures, brackets and letter “, Section 140 (4) (a) and Section 140(9)” shall be inserted;
  - (ii) in Serial No. 7(a), in the table, in Serial No. 7A, in the heading, after the word “invoices”, the words, brackets and letters “(including Credit Transfer Document (CTD))” shall be inserted;
  - (iii) after the words “Designation/Status”, the following shall be inserted, namely:-  
“Instructions:  
1. Central Tax credit in terms of sub-section (9) of section 140 of the Central Goods and Services Act, 2017 shall be availed in column 6 of table 5 (a).  
2. Registered persons availing credit through Credit Transfer Document (CTD) shall also file **TRAN-3** as provided in the Central Goods and Services Tax Rules besides availing credit in table 7A under the heading “inputs.”;
- Amendment 8.**  
**of FORM**  
**GST EWB-**  
**01.**
- In the principal rules, with effect from the 30<sup>th</sup> day of August, 2017, in the Notes to “**FORM GST EWB-01**”, after Note 4, the following Note shall be inserted, namely:-
- “5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import.”.

**V. B. PYARELAL,**

Additional Chief Secretary to the Government of Assam,  
Finance Department.